

STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
REVENUE PROCESSING CENTER
PO BOX 666
TRENTON, NJ 08646-0666



2008 CBT-100-P

NEW JERSEY CORPORATION BUSINESS TAX FORMS

This Packet Contains:

Form CBT-100	Corporation Business Tax Returns
Form CBT-100A	General Instructions
Form CBT-100-V	Payment Voucher
Form CBT-160-A	Underpayment of Estimated Corporation Tax
Form CBT-160-B	Underpayment of Estimated Corporation Tax
Form CBT-200-T	Tentative Return and Application for Extension of Time to File Return

NOTE: THE ANNUAL REPORT IS NO LONGER FILED WITH THE CORPORATION BUSINESS TAX RETURN. TO FILE AND PAY ELECTRONICALLY, VISIT THE DIVISION OF REVENUE'S WEBSITE AT <http://www.state.nj.us/njbgs>.

2008 New Jersey Corporation Business Tax

PAYMENT VOUCHER (Form CBT-100-V) and EXTENSION REQUEST (Form CBT-200-T)

A payment voucher and an extension request are included in this CBT-100 packet. **Please do not staple, paper clip or use any other fastening device to attach a check to either of these forms.** Be sure to print or type the numbers which you are reporting on these forms within the boundaries of each box as indicated below.

1	2	3	4	5	6	7	8	9	0
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Form CBT-100-V is the document that should be used to remit the Total Balance Due as reported on page 1, line 24 of the tax return. Use the payment voucher, **Form CBT-100-V**, only if you owe tax on the 2008 return and you are not registered with the Division of Revenue's Electronic Funds Transfer Program. If you are due a refund and/or credit on the 2008 return, do not use the payment voucher. The payment voucher should be mailed along with your check and tax return in the envelope provided in this packet on or before the original or extended due date of the tax return, whichever is applicable.

The extension request, Form **CBT-200-T**, must be postmarked on or before the original due date of the tax return in order to obtain an automatic six month extension. Taxpayers may remit the related payment using the Electronic Funds Transfer Program, however, they must file the CBT-200-T using the form provided. All taxpayers must mail the completed form and related payment, if applicable, to the address indicated on the front of the form when requesting an extension of time to file their tax return.

To make payments for the above vouchers electronically, refer to the instructions on page 15.

NOTE: The CBT-100-V and the CBT-200-T forms cannot be used by Partnerships to make payments or request extensions for the Partnership Return. The PART-100 and PART-200-T forms must be used in connection with NJ-1065 filings. These forms are available on the Division's website.

TAX RETURN MAILING ADDRESS

Send the completed tax return to the following address: State of New Jersey, Division of Taxation, Revenue Processing Center, PO Box 666, Trenton, NJ 08646-0666.

A MESSAGE TO THE TAXPAYER

The 2008 New Jersey Corporation Business Tax Return, Form CBT-100, and instructions are included in this packet. As indicated on the top of page 1 of the tax form, this packet should be used only for accounting periods ending on or after July 31, 2008 through June 30, 2009. Please note that registration marks are located on pages 1 through 4 of the tax return in order to facilitate the processing of the return. Also note that Federal S Corporations that have not elected NJ S Corporation status must complete Schedule A in full. It is no longer acceptable to submit federal form 1120S in lieu of completing lines 1 through 27.

The following changes are new for the 2008 tax year:

- A new tax credit, the Urban Transit Hub Tax Credit, is included on Schedule A-3, Summary of Tax Credits. General information regarding this tax credit can be found in the instructions.
- A new schedule, Schedule T - Acknowledgement of Responsibility, has been added to the tax return. This schedule reports the individuals responsible for the filing and payment of trust fund taxes in New Jersey. See the instructions for Schedule T for additional information.

Please remember that the Annual Report must be **filed and paid** electronically by all business entities including but not limited to corporations, limited liability companies, limited liability partnerships, limited partnerships and non-profit entities. The paper form was eliminated and the Annual Report is no longer part of the CBT-100 and CBT-100S tax returns. To file and pay electronically, visit the Division of Revenue's website at <http://www.state.nj.us/njbgs>.

The Annual Report, which is a statutorily mandated filing, contains **vital** public information and is required to be filed annually. Filing the Annual Report electronically, improves the timeliness and accuracy of the information presented to the legal and financial community about your business in such formats as status reports and standing certificates.

Also, the Division continues to gather information from the Corporation Business Tax Returns in order to provide statistics to the Study Commission created by the Business Tax Reform Act, P.L. 2002, Chapter 40. All taxpayers are requested to complete the schedules on the state forms rather than attaching separate schedules.

If additional information is needed to complete this return, please contact the Division of Taxation's Customer Service Center at (609) 292-6400 or write to the Division of Taxation, Information and Publications Branch, PO Box 281, Trenton, NJ 08695-0281.

Maureen Adams
Director
NJ Division of Taxation

